



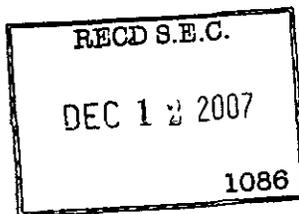
**AMERICAN  
STOCK EXCHANGE**  
Equities Options ETFs



American Stock Exchange  
86 Trinity Place  
New York, NY 10006-1872

December 12, 2007

Ms. Cecile Peters  
Chief, IT Services  
Division of Corporate Finance  
Securities and Exchange Commission  
100 F Street, NE  
Washington, D.C. 20549



*CERTAMX*

*1-33868*

Dear Ms. Peters:

This is to certify that on December 12, 2007 the American Stock Exchange LLC (the "Exchange") received from United Refining Energy Corp. (the "Registrant"), a copy of the Registrant's application on Form 8-A for the registration of the following securities:

Units, each consisting of one share of Common Stock and one Warrant  
Common Stock, par value \$.0001 per share  
Common Stock Purchase Warrants

We further certify that the above described securities have been approved by the Exchange for listing and registration.

We understand that the Registrant is seeking immediate acceleration of the effective date of registration, and we hereby join in such request.

Sincerely,

Bryan Fischer  
Managing Director  
Listing Qualifications Department

**PROCESSED**

*B*  
**DEC 14 2007**

**THOMSON  
FINANCIAL**

cc: Herbert Scholl

**END**